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ABSTRACT

The six sections of this brief provide the following information: (1) the types of public incentives available to employers for hiring and training of employees, including increasing economic activity and increasing labor market supply; (2) federally operated incentive programs (Welfare-to-Work Tax Credit, Work Opportunity Tax Credit, Employee Educational Assistance Program); (3) federally funded, state- and locally-operated incentive programs (Job Training Partnership Act, dislocated worker programs, wage subsidies for welfare recipients, welfare-to-work grant); (4) state incentive programs (including 10 examples from 8 states); (5) the realities of incentive programs; and (6) tips on using government incentives successfully. The tips are as follows: use public incentives aligned with company needs and goals; develop a good relationship with someone in the government agency overseeing the incentive program; select a person in the company to head up efforts associated with the incentive program; and consider working with an intermediary organization and having that organization be responsible for working with the government and handling the paperwork, as well as providing support for new hires. The report contains 24 resources for information, including federal and state agencies and companies that have used government incentive programs. (KC)

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NATIONAL WORKFORCE ASSISTANCE COLLABORATIVE

WORKFORCE BRIEF

PREPARED BY THE NATIONAL ALLIANCE OF BUSINESS

Public Incentives for Hiring and Training Employees:

An Employer's Guide

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Introduction

Public incentives encouraging companies to hire and train employees may seem out of place in today's climate of devolution and *laissez-faire* government, but incentives can actually bring about better results than the free market would. There are *public benefits* to employers' *private costs* of hiring and training some individuals. More individuals employed means fewer individuals needing government (public) assistance. More skilled employees means a more productive economy.

In a free market, companies hire and train individuals to the point where the costs of doing so equal the value the companies gain from it. Government incentives are designed to encourage companies to move beyond this point, to where the costs to the company *and the government* equal the benefits to the company *and the public*.

Used appropriately, government incentives can benefit both the companies using them and the public paying for them. In today's tight labor markets and global environment, companies cannot hire workers who are not ready to work. However, incentives may help in other ways to offset costs. It is to companies' advantage to make use of incentive programs that will help them accomplish their goals, are consistent with their management philosophy, policies, and practices, and support the plans they have laid out for themselves.

This *Workplace Brief* will:

- ❑ Discuss the types of public incentives available to employers for hiring and training employees;
- ❑ Provide companies with information on the key federally-operated government hiring and training incentives;
- ❑ Describe some federally-funded but state- and locally-operated hiring and training incentives;
- ❑ Discuss the types of incentive programs offered by state governments;
- ❑ Discuss the drawbacks to accessing government incentives; and
- ❑ Provide companies with tips on how they can use government incentives most effectively.

Types of Incentives

Federal and state governments offer a variety of financial and non-financial incentives to companies to encourage them to hire and train employees. Some of these incentives are designed to increase economic activity and employment. Others are designed to bring individuals outside of traditional labor markets into the economy.

❑ **Increasing Economic Activity.** Incentive programs for increasing economic activity seek to attract, retain, or grow companies in a region. The different programs for increasing economic activity display a range of eligibility requirements: some provide *any* company with incentives for hiring and training *any* individuals, while other programs target incentives at, among others, new hires, new companies agreeing to locate in the region, or specific industries. What these incentives *don't* do is target *specific groups of individuals*.

❑ **Increasing Labor Market Supply.** Government incentives for increasing labor market supply *do* target specific groups of individuals, such as welfare recipients, economically disadvantaged individuals, individuals with certain disabilities, former felons, dislocated workers, and military veterans. Many of these incentive programs focus on those considered unprepared for private sector employment, or those who need to develop new skills to regain employment, and are designed to move individuals off, or prevent them from going on to public assistance. Other incentive programs are designed solely to benefit "deserving" groups (e.g., dislocated workers or military veterans).

There are three distinct types of government incentives:

1) Hiring tax credits or wage subsidies, which subsidize an employers' *labor costs*. These are designed to compensate employers for the additional costs associated with hiring, supervising, and training individuals with low skills or poor work habits.
2) Training grants or tax credits, which subsidize employers' *training costs*, and, by building employees' skills, are designed to increase the employees' value to their firms.
3) Training and support services, some of which the government provides directly to companies, and others of

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Public Incentives Grid[1]

Public Benefit Category / Government Incentive Type	Increasing Economic Activity	Increasing Labor Market Supply
Hiring Tax Credits or Wage Subsidies		• Welfare-to-Work Tax Credit • Work Opportunity Tax Credit • Wage Subsidies for Welfare Recipients • Welfare-to-Work Grant[2]
Training Grants and Tax Credits	• Employee Educational Assistance Program • California Employment Training Panel • Illinois Workplace Literacy Grant • Indiana Training 2000 Program • Mississippi Tax Credits • South Carolina Enterprise Retraining Program • Texas Smart Jobs Fund • Wisconsin Workplace Education Incentive Grants	• Job Training Partnership Act • Dislocated Worker Programs • Welfare-to-Work Grant[2] • California Job Creation Investment Fund Grant Program
Direct Training and Support Services	• South Carolina Special Schools Program • Virginia Workforce Improvement Network	• Welfare-to-Work Grant[2]

[1] Incentive programs in the grid are described elsewhere in the *Brief*, and are included here as examples.
[2] A variety of activities can be funded by welfare-to-work grants, some of which fit into each of the government incentive categories.

which, while provided to *individuals*, benefit companies by making their employees more productive.

Federally-Operated Incentive Programs

Most federal incentive programs focus on increasing labor market supply. While federal incentives for hiring and training welfare recipients are currently the most visible of the government incentives, the federal government has been providing other employment and training incentives for years.

Welfare-to-Work Tax Credit

In 1997, the federal government established a new tax credit to compensate employers for the higher costs associated with hiring and training welfare recipients for private sector employment. Beginning January 1, 1998, employers who hire welfare recipients are eligible for a tax credit of 35 percent on the first $10,000 of wages in the first year of employment, and 50 percent on the first $10,000 in wages in the second year.

The welfare-to-work tax credit is limited to individuals who meet the federal definition of "long-term family assistance recipients," but can be used against a variety of company costs for an employee, including some educational assistance, health benefits, and dependent care assistance.

Companies can access this credit by filing an "Individual Characteristics Form" and a "Certification Request" with the Internal Revenue Service, which will return a certification the companies can use when filing their taxes. The two forms can be filled out by the prospective employee, the employer or employer agent, or a government employment service office, but the forms must be filed *before* the individual is hired.

Work Opportunity Tax Credit

The Work Opportunity Tax Credit has been around in one form or another for about 20 years (most recently as the Targeted Jobs Tax Credit). This tax credit allows employers who hire from targeted groups to claim a credit equal to 25 percent of the first $6,000 in wages for workers employed fewer than 400 hours, or 40 percent of the first $6,000 in wages for workers employed more than 400 hours.

Targeted groups include welfare recipients, qualified ex-felons, high-risk youth living in empowerment zones or enterprise communities, vocational rehabilitation referrals, qualified veterans, qualified summer youth employees, supplemental security income (SSI) recipients, and families receiving food stamps. Access to this tax credit is the same as for the welfare-to-work credit.

Employee Educational Assistance Program

This program is not so much an incentive to companies, as an incentive to companies' *employees*. Under section 127 of the IRS code, employees can receive educational assistance from their employers and not have to declare this as income. This program covers up to $5,250 in employer-provided tuition aid to employees taking undergraduate courses. The program makes it easier for employers to encourage and support employees' skill development.

TJX Companies, Inc.

TJX Companies, Inc., a Connecticut-based company known for its TJMaxx and Marshalls stores, has used the welfare-to-work tax credit to hire more than 1,000 welfare recipients in 45 states and Washington, DC. TJX employs 56,000 people nationwide, and has committed to hiring 5,000 welfare recipients by the year 2000, placing them in retail, clerical, and distribution positions. Although tax incentives are not the reason TJX hires welfare recipients, the credits allow the company to create more work opportunities.

Federally-Funded, State- and Locally-Operated Incentive Programs

The federal government frequently funnels incentive funds to state

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Contact Your Department of Labor Regional Office for More Information on Federal Incentives:

- **Region I** - (CT, ME, MA, NH, RI, VT) - 617/565-3630
- **Region II** - (NJ, NY PR, VI) - 212/337-2139
- **Region III** - (DE, DC, MD, PA, VA, WV) - 215/596-6336
- **Region IV** - (AL, FL, GA, KY, MS, NC, SC, TN) - 404/562-2092
- **Region V** - (IL, IN, MI, MN, OH, WI) - 312/353-0313
- **Region VI** - (AR, LA, NM, OK, TX) - 214/767-8263
- **Region VII** - (IA, KS, MO, NE) - 816/426-3796
- **Region VIII** - (CO, MT, ND, SD, UT, WY) - 303/844-1650
- **Region IX** - (AZ, CA, HI, NV, GU) - 415/975-4610
- **Region X** - (AK, ID, OR, WA) - 206/553-7700

and local government entities where they can be administered more effectively and efficiently. As was the case with the federally-operated programs, most of these incentives focus on increasing labor market supply.

Job Training Partnership Act

Passed in 1982, the Job Training Partnership Act (JTPA) provides grants to states and localities for training and placing disadvantaged individuals and dislocated workers into jobs. Most JTPA programs are run by local private industry councils, but the states run a few programs directly.

JTPA funds can be used to pay companies for on-the-job training provided to JTPA-eligible individuals. Companies can receive up to 50 percent of the wages paid to the employee during the training period, which cannot exceed six months.

Dislocated Worker Programs

The federal government frequently supports other dislocated worker programs, in addition to those operated through the Job Training Partnership Act. Some of the more recent federal dislocated worker programs provided assistance to individuals who lost their jobs because of foreign competition and trade (Trade Adjustment Assistance), adoption of the North American Free Trade Agreement, protection of the spotted owl, or environmental regulations to limit acid rain.

These special dislocated worker programs frequently provide additional benefits to the dislocated workers, beyond those provided under JTPA. However, the hiring and training incentives they offer employers are usually the same as those under JTPA. Dislocated worker program funds can usually be used to provide employment and training services to individuals who have been laid off from work, have received notice that they will be laid off, or are in danger of being laid off if their skills are not upgraded. Companies can acquire a cash infusion to prevent layoffs, or they can receive money to train dislocated workers they plan to hire.

Because the country offers a revolving menu of specially-targeted dislocated worker programs, with new ones being added and old ones expiring, companies need to rely on government officials, local workforce development boards or PICs to find out what opportunities exist at any point in time.

Wage Subsidies for Welfare Recipients

In the years leading up to the 1996 enactment of federal welfare reform legislation, federal waivers enabled states to experiment with their welfare programs and try to improve on the entitlement system which guaranteed public assistance to all eligible individuals. By 1997, thirty-six states operated wage subsidy programs for welfare recipients. These programs allow companies to hire welfare recipients at subsidized rates; companies reduce recipients' paychecks by the dollar value of recipients' benefit checks and food stamp allotments. Wage subsidy programs are always time-limited; recipients in a company's employ usually receive subsidized wages for around three months.

Besides providing companies with lower cost labor, wage subsidy programs provide welfare recipients with valuable work experience. The programs provide a more protected environment in which recipients can learn about appropriate job behavior, including coming to work on time, dressing appropriately, and using appropriate language. Frequently, wage subsidy programs serve as tryout employment programs, enabling companies to determine whether potential employees can succeed on the job before the companies take on the contractual obligations associated with hiring them.

The 1996 welfare reform legislation abolished the entitlement program (with federal funding disbursements based on the amount of public assistance states provided their welfare recipients) and replaced it with block grants. This change reinforces the state flexibility gained through the federal waivers, and allows states to continue their wage subsidy programs.

Welfare-to-Work Grant Program

To support the changes required by the 1996 welfare reform legislation, the federal government enacted a three-year, $3 billion program providing grants to state and local government entities to help individuals make the transition from welfare to work. Funds can be used for job readiness, job placement, on-the-job training, and post-employment services.

States and localities have a great deal of discretion in how they use these grants. While the money can be used to subsidize wages or cover the costs of companies' on the job training efforts, it can also be used to prepare recipients for employment, and provide them with the support services they need to be successful employees.

Pre-employment services covered by the grant could include training in some basic and technical skills, as well as in appropriate work behavior. Grant-covered supportive services could include help with transportation, child care, and housing costs, substance abuse treatment, and continued education and training to increase recipients' productivity as employees.

The best way to access funding or services offered

Can Welfare Recipients Meet Your Hiring Needs?

- 70% have had recent work experience.
- 42% have a high school diploma or GED certificate.
- 16% have some post-secondary schooling.
- 42% have received benefits for fewer than two years.

Source: U.S. Department of Health and Human Services and the Urban Institute

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through the Job Training Partnership Act, dislocated worker programs, or welfare-to-work grants is to meet with your local private industry council or contact your state labor department. Companies interested in participating in welfare wage subsidy programs can gain more information by contacting their local or state welfare departments.

State Incentive Programs

While most federally-sponsored incentive programs focus on increasing labor market supply, most state incentive programs focus on increasing economic activity; in other words, they are usually not targeted at specific groups of individuals. The most common type of state incentives are training grants and tax credits.

The number of states with customized job training programs has grown over time. Forty-seven of the 50 states now offer some type of customized job training program to companies expanding or relocating, and together budget nearly $360 million for these programs annually.

Many programs are financed from general state revenues, while others use a training tax levied against payroll to fund their training programs. Some state programs are experimenting with a variety of loan programs to finance customized job training.

State customized job training program funds may be used to support different activities, for example, needs assessment, preparation of training plans, salaries for in-house trainers or external providers, travel to training, training equipment, employees' wages during training, program administration, or evaluation.

Some programs focus on incumbent worker training (primarily in support of retention and expansion efforts), while others focus on training for new employers (in support of relocation and attraction efforts). Programs may be targeted at specific industries, industry clusters, certain sized companies, or companies facing economic downturns or economic dislocation.

Because each state's incentive programs are unique, companies will have

Examples of State Incentive Programs

- **California's Employment Training Panel** (ETP) provides funds to retrain currently employed workers in firms participating in the state's unemployment insurance system and facing out of state competition. ETP training programs can cover any skills employers feel are needed and can be provided by the employer, a training agency, or a vendor. Companies are reimbursed a fixed dollar amount per trainee per hour.
- **California's Job Creation Investment Fund Grant Program** provides counties with funds to plan and implement job creation strategies for California's welfare recipients. Counties have a great deal of flexibility in how they structure these strategies, and companies might find support for hiring and training welfare recipients through these programs.
- **Illinois Workplace Literacy Grants** are awarded to Illinois businesses who work in partnership with educational providers to upgrade employees' basic skills needed on the job. Grants up to $10,000 are awarded directly to businesses, which must match the grant amount. Businesses contract with experienced educational providers to develop and deliver basic skills programs at the worksite.
- **Indiana's Training 2000 Program** provides grants to manufacturing companies, distribution centers, and regional headquarters for training new and existing workers in basic, company-specific, or quality-assurance skills. Grants cover up to 50% of a company's eligible training costs for trainers, training coordinators, training contractors, training seminars, school tuition, and materials and supplies, and range in size up to $200,000 over a two-year period.
- **Mississippi Income Tax Credits** are available to companies sponsoring basic skills and retraining programs for their employees. Companies can deduct 25% of training costs per year, and can roll over and then deduct the remaining training costs in subsequent years. The tax credits are limited to employers who are manufacturers, warehousers, distributors, processors, or refiners sponsoring training for hourly employees; and eligible training programs must be arranged for and provided through a company's local community college.
- The **South Carolina Enterprise Retraining Program** offers companies a tax credit of up to $500 per year per employee for upgrading the skills of existing workers. Companies must match the state grant, and training must be delivered through the state's technical college system, and targeted on production employees, mostly in the manufacturing sector.
- **South Carolina's Special Schools Program** offers extensive services to new or expanding companies bringing additional jobs to the state. Through this program, South Carolina's technical colleges recruit, screen, test, and provide customized training to new employees, usually at little or no cost to the hiring company.
- **Texas' Smart Jobs Fund** covers the cost of training employees in critical skills needed on the job. The employer decides what training is needed and who will provide the training. The grant pays for the direct costs of the training project, as well as a portion (10%) of the grant for administrative costs. The grant is awarded on a reimbursement basis, and the business must meet certain wage requirements for the employees receiving training. All employers that have been in operation for at least one year, have at least one employee, demonstrate financial soundness and fulfill state tax obligations are eligible to participate in the program. Fifty percent (50%) of the funds are targeted to small businesses (those with less than 100 employees).
- **Virginia's Workforce Improvement Network** is a system of statewide education brokers who help companies define their workplace basic skills training needs, locate an appropriate training provider, and negotiate a contract for training services. The Virginia Adult Education Office manages the program, and the James Madison University operates it, marketing workplace education statewide, recruiting brokers from throughout the state, and preparing the brokers to work with industry, customize training to companies' needs, and deliver services.
- **Wisconsin Workplace Education Incentive Grants** are available to companies providing employees with training in basic skills or English as a second language. Grants, which cover 75% of training costs for the first year and 50% for the second year, are only available for workplace education programs operated by partnerships between business, labor, and Wisconsin Technical College Districts.

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to do some research to determine the programs available to them. This section, and the box on examples of state incentive programs, can give companies an idea of the types of incentive programs states are offering.

California, Illinois, Indiana, Texas, and Wisconsin, for example, all offer training grants, while Mississippi and South Carolina offer training tax credits. Many of these grants and credits are limited to specific companies. California Employment Training Panel grants are restricted to companies paying into the California unemployment system, while Mississippi tax credits are only available for warehousers, distributors, processors, or refiners.

Some programs only support training for specific types of employees, others limit support to particular types of training, and still others only support training delivered by specified providers. Grant and tax credit programs frequently do not cover 100 percent of a company's training costs. Illinois Workplace Literacy Grants require companies to match the grant amount, while Wisconsin Workplace Education Incentive Grants cover 75 percent of training costs the first year, and 50 percent the second.

Some states provide companies with direct training and support services. The South Carolina Special Schools Program recruits, screens, tests, and provides customized training to new employees, usually at little or no cost to hiring companies. The Virginia Workforce Improvement Network provides training brokers who help companies define their training needs, locate an appropriate training provider, and negotiate a contract for training services.

While most state programs are focused on increasing economic activity, California also operates a program aimed at increasing labor market supply. The California Job Creation Investment Fund Grant Program supports county efforts to plan and implement job creation strategies for the state's welfare recipients. Programs supporting company efforts to hire and train welfare recipients are among the allowable programs counties could offer.

The Kohler Company

The Kohler Company, a manufacturer of plumbing products, engines, and generators, used a Wisconsin Workplace Education Incentive Grant to establish an on-site workplace education center providing basic skills training to all company employees. The education center offers GED and high school equivalency preparation classes, along with courses in English as a second language, math, communication skills, computer literacy, blueprint reading, basic electricity, and tax information. The Kohler Company sees the training program as an employee benefit building employee loyalty, and intends to continue it after the grant expires.

Locating state incentive programs can be somewhat challenging, since the programs may be operated out of a variety of departments. Places to look include state departments of commerce, labor, and education, as well as treasury departments (for tax credits). Many programs are run through state community college systems. Programs focused on welfare recipients could be connected to departments of health and human services. Another place to look is within the office of the governor.

Realities of Incentive Programs

While public incentives can reduce companies' labor and training costs and help companies access non-traditional employees, they are not without their costs to employers. To take advantage of government incentives, companies will have to hire individuals targeted by government programs or operate training programs meeting government specifications. This does not mean that companies should undertake activities contrary to their goals. Rather, companies must determine whether they can change their hiring and training plans in ways that allow them to both take advantage of the government incentives *and* accomplish their goals.

All government programs have some paperwork requirements. Government paperwork is used to ensure that those receiving public funds are entitled to it, and that the funds are used in ways authorized by the legislation and regulations. The paperwork is usually much less onerous than assumed. Frequently the government entities operating the programs consider providing assistance with paperwork part of their jobs.

Many companies fear that accepting hiring and training subsidies puts them in the position of government contractors, subject to government regulations for such contractors. This is not the case. Companies that avail themselves of public hiring and training subsidies do not become government contractors.

Many of the individuals covered by public incentives for labor market expansion may be less skilled and less prepared to work than are those in the general population. Companies hiring these individuals should be prepared to provide them with more training, supervision, and mentoring. The public incentives offered by the government should compensate for the costs associated with these services, but companies still need to establish and implement plans for ensuring that these individuals are successful on the job.

Signet Scientific Company

Signet Scientific Company, a small manufacturer of industrial flow instruments, used the California Employment and Training Panel program to support skills training in total quality management, statistical process control, and vocational English as a second language. Signet found that the training, in combination with its ISO 9000 certification, improved both company and employee performance by focusing on a common set of goals and using a common language.

Keys to Success

Public hiring and training incentives can work to a company's benefit if it follows a few key words of advice:

- ✔ Use public incentives aligned with your company's needs and goals. When considering participation in government incentive programs as a community service, be sure that the benefits of the programs cover your costs.

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- ✔ Develop a good relationship with someone in the government agency overseeing the incentive program. This person can help you shape the program to meet your needs, fill out required paperwork, and address any problems that may occur.
- ✔ Select one or more people in your company to head up efforts associated with the incentive program. These people should develop expertise on the program and work with the government to plan and implement your company's participation. They should also prepare and support supervisors and co-workers, helping them to work successfully with the new employees, and support and mentor the new employees themselves.
- ✔ Consider working with an intermediary organization and having that organization be responsible for working with the government and handling the paperwork, as well as providing support services to new hires.

Public hiring and training incentives are intended to be cost free to employers. Used for the right reasons and in the right ways, they can help a company prosper and grow, as well as provide important community and public benefits. Now, when labor markets for traditional employees are so tight, may be the perfect time for companies to take advantage of government incentive programs and look beyond their usual sources to find employees capable of meeting their needs.

Terri Bergman 1998

Westell Technologies, Inc.

Westell Technologies, Inc., which designs, manufactures, markets, and services telecommunications equipment worldwide, turned to Northern Illinois University's Business and Industry Services Division (NIU/BIS) to help it adjust to its rapid expansion into new markets. The NIU/BIS just-in-time training services in English as a second language, production, coaching and teaming, conflict resolution, and quality were funded by a grant from the Illinois Department of Commerce and Community Affairs, in cooperation with the Illinois Manufacturers Association. The company credits the training program and company process improvement efforts with increasing productivity, improving product quality, improving customer satisfaction, and reducing training costs per hour.

For Further Information:

California Employment Training Panel. Barry Worthington, Employment Training Panel, 916/327-5262.

California Job Creation Investment Fund Grant Program. Janet Maglinte, California Trade and Commerce Agency, 916/327-3112.

Dislocated Worker Programs. Office of Worker Retraining and Adjustment Programs, U.S. Department of Labor, 202/219-6540, or locate your state contact on Internet website: http://www.doleta.gov/programs/factsht/edwaa.htm.

Employee Educational Assistance. Monice Rosenbaum, Internal Revenue Service, Education Tax Staff, 202/622-6070 or Internet website: http://www.irs.ustreas.gov/prod/hot/not97-607.html.

Illinois Workplace Literacy Grants. Secretary of State Workplace Literacy Consultant, 217/785-6926.

Indiana Training 2000 Program. Indiana Department of Commerce, Business Development Division, 317/233-8888, e-mail knorthrop@commerce.state.in.us, or Internet website: http://www.indbiz.com.

Job Training Partnership Act. Contact your local private industry council, or call James Aaron, Office of Employment and Training Programs, U.S. Department of Labor, 202/219-5580, or access Internet website: http://www.ttrc.doleta.gov/jtpahome.html.

Kohler Company Workplace Education Center. Jeff Karcher, Kohler Company, 920/457-4441 ext. 7283.

Federally-Funded Incentive Programs. Internet website: http://ttrc.doleta.gov/onestop.

Mississippi Tax Credits. Nancy Alley, Mississippi Department of Education, Office of Vocational and Technical Education, 601/359-3989.

Signet Scientific Company Training Program. Terri Drechsler, Signet Scientific Company, 818/371-2770.

South Carolina Enterprise Retraining Program. South Carolina Department of Commerce, 803/737-0400.

South Carolina Special Schools Program. South Carolina Department of Commerce, 803/737-0400.

State Incentive Programs. Steve Duscha Advisories, *National Customized Training Report: State Funded, Company Directed Job Training in the United States* (Sacramento, CA: Steve Duscha Advisories, May, 1995).

State-Run Programs for Welfare Recipients. American Public Welfare Association, 202/682-0100.

Texas Smart Jobs Fund. Texas Department of Economic Development, Smart Jobs Fund, 800-888-0511.

TJX Companies, Inc., Welfare Recipient Hiring Program. Mark Jacobson, TJX Companies, Inc., 508/390-1000.

Virginia Workforce Improvement Effort. Diane Foucar-Szocki, James Madison University, 888/637-8494 or 540/568-2930, or Lennox McLendon, Virginia Department of Education, 804/225-2293.

Welfare Program Information. Internet websites: http://www.acf.dhhs.gov or http://www.welfareinfo.org.

Welfare-to-Work Grant Program. Welfare-to-Work Technical Assistance, 202/208-7185 or 7281, or Internet website: http://www.doleta.gov.

Welfare-to-Work Tax Credit. Obtain information for contacting your state employment agency tax credit coordinator by calling 202/219-9092 or accessing Internet website: http://www.doleta.gov/wotc.htm.

Westell Technologies, Inc., Training Program. Terry Conway, Westell Technologies, Inc., 630/375-4164.

Wisconsin Workplace Education Incentive Grants. Wisconsin Technical College System Board: Tom Grinde, 608/266-0700, or Mary Ann Jackson, 608/267-9684.

Work Opportunity Tax Credit. Obtain information for contacting your state employment agency tax credit coordinator by calling 202/219-9092 or 202/622-6040, or accessing Internet website: http://www.doleta.gov/wotc.htm.

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